

Senate Amendment 5307

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1 1 Amend Senate File 2305 as follows:
1 2 #1. Page 3, by striking lines 29 and 30, and
1 3 inserting the following: <included on the return
1 4 form, and the inclusion on the return form of any
1 5 other checkoffs enacted shall be for subsequent tax
1 6 years in the chronological order in which the
1 7 checkoffs were enacted.>
1 8 #2. Page 4, by inserting after line 26, the
1 9 following:
1 10 <Sec. _____. NEW SECTION. 422.12G INCOME TAX
1 11 CHECKOFF FOR ANATOMICAL GIFT PUBLIC AWARENESS AND
1 12 TRANSPLANTATION.
1 13 1. A person who files an individual or a joint
1 14 income tax return with the department of revenue under
1 15 section 422.13 may designate one dollar or more to be
1 16 paid to the anatomical gift public awareness and
1 17 transplantation fund as created in section 142C.15.
1 18 If the refund due on the return or the payment
1 19 remitted with the return is insufficient to pay the
1 20 additional amount designated by the taxpayer to the
1 21 anatomical gift public awareness and transplantation
1 22 fund, the amount designated shall be reduced to the
1 23 remaining amount of refund or the remaining amount
1 24 remitted with the return. The designation of a
1 25 contribution to the anatomical gift public awareness
1 26 and transplantation fund under this section is
1 27 irrevocable.
1 28 2. The director of revenue shall draft the income
1 29 tax form to allow the designation of contributions to
1 30 the anatomical gift public awareness and
1 31 transplantation fund on the tax return. The
1 32 department of revenue, on or before January 31, shall
1 33 certify the total amount designated on the tax return
1 34 forms due in the preceding calendar year and shall
1 35 report the amount to the treasurer of state. The
1 36 treasurer of state shall credit the amount to the
1 37 anatomical gift public awareness and transplantation
1 38 fund. However, before a checkoff pursuant to this
1 39 section shall be permitted, all liabilities on the
1 40 books of the department of revenue and accounts
1 41 identified as owing under section 421.17 and the
1 42 political contribution allowed under section 68A.601
1 43 shall be satisfied.
1 44 3. The department of revenue shall adopt rules to
1 45 administer this section.
1 46 4. This section is subject to repeal under section
1 47 422.12E.>
1 48 #3. Page 4, line 31, by striking the word and
1 49 figure <section 422.12F> and inserting the following:
1 50 <sections 422.12F and 422.12G>.
2 1 #4. Title page, line 4, by inserting after the
2 2 word <fund,> the following: <providing an income tax
2 3 checkoff for anatomical public awareness and
2 4 transplantation,>.
2 5 #5. By renumbering as necessary.
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2 9 EUGENE S. FRAISE
2 10 SF 2305.201 80
2 11 sc/sh